IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 26TH FEBRUARY 2007 / 7TH PHALGUNA 1928

WP(C).No. 5607 of 2007(P)

PETITIONER:

A.S. RASHEEDA BEEVI,
M/S.JASMIN TRADERS, SASTHAMKOTTA,
KOLLAM DISTRICT.

BY ADV. SRI.MILLU DANDAPANI

RESPONDENT:

THE ASSISTANT COMMISSIONER
(ASSESSMENT), SPECIAL CIRCLE,
KOLLAM.

BY GOVT.PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 26/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

WP(C).No.5607 of 2007-P

Dated this the 26th day of February, 2007.

JUDGMENT

The petitioner is an assessee under the K.G.S.T. Act. This writ petition is filed by her challenging Ext.P4 order assessing tax for the year 2002-2003. As justification for approaching this court directly, the petitioner points out that Ext.P1 notice has been served on her on 29-12-2006 calling upon her to file her objection, if any, to the same within 15 days from the date of receipt of that notice. So, the petitioner had time till 13-1-2007. She submitted Ext.P2 representation dated 30-12-2006 praying for extension of time only upto 20-1-2007. No decision on Ext.P2 has been communicated to her. But, Ext.P4 order has been passed on 30-12-2006 even before the original time granted to the petitioner for filing objections. So, the petitioner prays for quashing that order as one passed in violation of the principles of natural justice.

2. I heard the learned Government Pleader for the respondent.

3. The allegation of violation of principles of natural justice is apparent from the face of record. So, Ext.P4 is quashed. The respondent shall pass fresh orders in the matter after taking into account Ext.P3 objection filed by the petitioner, in accordance with

law, as expeditiously as possible.

The writ petition is disposed of as above.

K.BALAKRISHNAN NAIR,
JUDGE.

MS